

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 1720 - HB 1530**

January 29, 2014

**SUMMARY OF BILL:** Authorizes the State Board of Equalization (SBE) to provide notice of its final actions on appeals and complaints by electronic means. Authorizes the county commission to appoint one or more board hearing officers to assist the County Board of Equalization (CBE), and authorizes the county mayor to require members of the CBE and county board hearing officers to complete training on duties and responsibilities of their office.

**ESTIMATED FISCAL IMPACT:**

**Decrease State Expenditures – Exceeds \$50,000**

Assumptions:

- Based on information provided by the Comptroller of the Treasury (COT), the SBE will experience diminished postage and handling costs by avoiding having to mail multiple copies of assessment action certificates resulting in a decrease in state expenditures exceeding \$50,000.
- According to COT, the SBE and the Division of Property Assessments currently provide training for county board members, at no charge to local governments. COT does not anticipate the need for additional classes or an increase in state expenditures as a result of training additional county board members or board hearing officers.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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